

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 08**

Exhibit F-I-A

143 - Fort Payne City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,419,186.53	\$1,135,023.40	\$0.00	\$903,633.65	\$0.00	\$394,698.67	\$0.00
Investments	\$10,706,128.86	\$0.00	\$0.00	\$0.00	\$0.00	\$25,230.23	\$0.00
Receivables	\$179,826.47	\$659,594.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$128,592.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,955,059.91
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$957,886.23
Other Debits:							
Amounts Available							
Amounts to be Provided							
Other Debits							
Total Assets and Other Debits:	\$23,305,141.86	\$1,923,210.45	\$0.00	\$903,633.65	\$0.00	\$419,928.90	\$83,912,946.14
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$26.50	\$83.57	\$0.00	\$0.00	\$0.00	\$1,008.43	\$0.00
Interfund Payable							
Other Liabilities	\$3.58	\$11,990.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$30.08	\$12,073.83	\$0.00	\$0.00	\$0.00	\$1,008.43	\$0.00
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,912,946.14
Contributed Capital							
Reserved Fund Balance	\$4,234,782.85	\$465,965.32	\$0.00	\$2,296,510.80	\$0.00	\$64,292.43	\$0.00
Unreserved Fund balance	\$19,070,328.93	\$1,445,171.30	\$0.00	(\$1,392,877.15)	\$0.00	\$354,628.04	\$0.00
Total Fund Equity:	\$23,305,111.78	\$1,911,136.62	\$0.00	\$903,633.65	\$0.00	\$418,920.47	\$83,912,946.14
Total Liabilities and Fund Equity:	\$23,305,141.86	\$1,923,210.45	\$0.00	\$903,633.65	\$0.00	\$419,928.90	\$83,912,946.14

Information in this report has been reconciled to the corresponding bank statements.